

FUEL TAX INDEXING (3 Yr AAVMT)
(one possible protocol)

Construction Cost Index
Fuel Tax Estimate

Year	Ave. Vehicle Miles	% Growth (3 year basis)	Fuel Price less Federal Tax	% Growth (3 year basis)	Indexed ID fuel Tax (3yr)	Idaho Fuel Tax		3 year average National Construction Cost Index 1986 base	National Construction Cost Index Indexed Idaho Fuel tax (3yr)
		Base Year		Base Year					
1986	8,233,831,019		\$ 0.837		\$ 0.145	\$ 0.145	1983	100.0%	\$ 0.145
1987	8,567,112,919		\$ 0.869		\$ 0.145	\$ 0.145		102.5%	\$ 0.149
1988	8,787,256,985	0.036	\$ 0.889	0.034	\$ 0.155	\$ 0.180		104.1%	\$ 0.187
1989	9,260,815,146	0.077	\$ 0.999	0.098	\$ 0.170	\$ 0.180		106.3%	\$ 0.191
1990	9,850,383,578	0.129	\$ 1.099	0.190	\$ 0.191	\$ 0.180		109.2%	\$ 0.196
1991	10,060,902,545	0.181	\$ 1.009	0.237	\$ 0.206	\$ 0.210		109.5%	\$ 0.230
1992	10,735,192,817	0.241	\$ 1.089	0.273	\$ 0.220	\$ 0.210		108.6%	\$ 0.228
1993	11,294,042,574	0.299	\$ 0.996	0.232	\$ 0.222	\$ 0.210		108.5%	\$ 0.228
1994	11,652,859,283	0.364	\$ 1.006	0.231	\$ 0.231	\$ 0.210		111.1%	\$ 0.233
1995	12,297,394,023	0.427	\$ 0.996	0.194	\$ 0.235	\$ 0.210		\$8B Backlog	116.8% \$ 0.245
1996	12,924,049,864	0.493	\$ 1.157	0.258	\$ 0.254	\$ 0.250	1995 Leg.	120.8%	\$ 0.302
1997	13,112,181,579	0.552	\$ 1.146	0.314	\$ 0.271	\$ 0.250		126.0%	\$ 0.315
1998	13,644,125,606	0.606	\$ 0.875	0.266	\$ 0.271	\$ 0.250		127.7%	\$ 0.319
1999	14,327,970,853	0.663	\$ 1.072	0.232	\$ 0.275	\$ 0.250		133.2%	\$ 0.333
2000	13,728,357,452	0.688	\$ 1.376	0.323	\$ 0.292	\$ 0.250		138.3%	\$ 0.346
2001	14,298,599,802	0.715	\$ 1.276	0.483	\$ 0.319	\$ 0.250	Period of increasing world competition for oil	144.4%	\$ 0.361
2002	14,303,172,548	0.714	\$ 1.181	0.526	\$ 0.325	\$ 0.250		148.2%	\$ 0.371
2003	14,400,462,268	0.741	\$ 1.423	0.545	\$ 0.331	\$ 0.250		149.6%	\$ 0.374
2004	14,824,908,521	0.762	\$ 1.690	0.710	\$ 0.358	\$ 0.250		160.0%	\$ 0.400
2005	15,000,000,000	0.790	\$ 2.096	1.074	\$ 0.415	\$ 0.250			

Comparison of Existing Idaho Fuel tax, Idaho Fuel tax AAVMT based and Construction Cost Index Based

